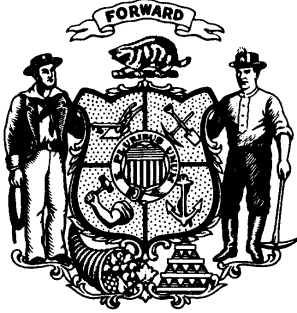


# State of Wisconsin



1995 Assembly Bill 602

Date of enactment: **June 7, 1996**  
Date of publication\*: **June 20, 1996**

## 1995 WISCONSIN ACT 418

**AN ACT to renumber 71.10 (6m); to amend 71.80 (3m) (b) 3.; and to create 71.10 (6m) (b) of the statutes; relating to: the tax liability of formerly married persons.**

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 71.10 (6m) of the statutes is renumbered 71.10 (6m) (a).

**SECTION 2.** 71.10 (6m) (b) of the statutes is created to read:

71.10 (6m) (b) The department may not apply ch. 766 or s. 71.55 (1), 71.61 (1) or 71.80 (3) or (3m) to collect from an individual for any tax liability owed to the department by the individual or by the former spouse of the individual if a judgment of divorce under ch. 767 appor-

tions that liability to the former spouse of the individual and if the individual includes with his or her tax return a copy of that portion of the judgment of divorce that relates to the apportionment of tax liability.

**SECTION 3.** 71.80 (3m) (b) 3. of the statutes is amended to read:

71.80 (3m) (b) 3. In respect to an amount subject to s. 71.10 (6) (a) and (b) and (6m) (a).

**SECTION 4. Initial applicability.**

(1) This act first applies to a judgment of divorce that is entered on the effective date of this subsection.

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\* Section 991.11, WISCONSIN STATUTES 1993-94: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].